

EXHIBIT C

Summary of Claim - Delphi

	<u>CDN\$</u>	<u>USD\$</u>
1 Excess and Obsolete material		\$645,236.00
2 Tooling, NRE, and Prototyping Charges	\$503,594.80	\$403,983.75
3 Material consumed in Prototyping		\$77,710.77
	\$1,625.90	\$1,304.30
4 Consulting Services		\$39,076.56
	\$47,302.00	\$37,945.66
5 Leased Equipment	\$4,450.00	\$3,569.79
6 CLS Labour charges for Delphi - Matchbox		\$532,418.56
7 Outstanding Invoices - Not included above		\$58,381.00
		<u><u>\$1,799,626.39</u></u>

Note: Exchange Rate CDN/USD 0.8022

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Item No	Item Dscrpn	Cmtdy Dscrpn	Customer Part No	Vendor Std Name	Std Cost	L/T WEEKS	QTY	EXTENDED
								\$
DST001794	MATCHBOX CABLE OVERMOULD ASSEMBLY-CABI CABLE		DST001794	TYCO	4.60	9	19600	\$ 90,160
DST001702DFS	Low power FM stereo IC, QFN40-LINEAR SPE	LINEAR	DST001702	PHILIPS SEMICONDUCTOR	2.25	17	35386	\$ 79,619
DST001700DFS	MICROCONTROLLER, QFN48-MICRO CONTROLLE	MICRO	DST001700	FREESCALE SEMICONDUCTO	1.89	18	37900	\$ 71,631
DST002004DFS	P-Channel 30V 7A MOSFET-TRANSISTOR FET P	TRANSISTOR	DST002004	ON SEMICONDUCTOR	0.31	12	114793	\$ 35,586
DST001704DFS	PWM controller, TSSOP16-LINEAR VOLT SUPE	LINEAR	DST001704	TEXAS INSTRUMENTS	0.69	15	45700	\$ 31,533
DST001805DFS	Headphone-ELECTRO MECH SUB ASM	ELECTRO MECH	DST001805	DAESUNG ELECTRIC	16.94	13	1780	\$ 30,153
DST001727DFS	BATTERY CHARGE MANAGEMENT IC WITH FETS,	LINEAR	DST001727	TEXAS INSTRUMENTS	1.43	24	18500	\$ 26,455
DST001865DFS	CAP, POSCAP, 20%, 100uF, 8V, 0.012 OHM-C	CAPACITOR	DST001865	PANASONIC	0.85	10	29800	\$ 25,330
DST001734DFS	XTAL, 13MHz, SMT, 13PF LOAD CAP., 4 SMT-	FREQ CONTR	DST001734	RALTRON ELECTRONICS	0.43	15	53000	\$ 22,790
DST001764DFS	Single-supply Dual Op-Amp, VSSOP-8-LINEA	LINEAR	DST001764	TEXAS INSTRUMENTS	0.63	22	35000	\$ 22,050
DST001731DFS	Right-angle SMB PCB jack-CONNECTOR RECEP	CONNECTOR	DST001731	AMPHENOL	0.79	9	27360	\$ 21,614
DST001838DFS	P-Channel 20V MOSFET-TRANSISTOR FET P-CH	TRANSISTOR	DST001838	VISHAY	0.4	9	37500	\$ 15,000
DST001726DFS	CAP, 1812, 10%, X7R, 47uF-CAPACITOR CERA	CAPACITOR	DST001726	TDK	0.36	12	37000	\$ 13,320
DST001857DFS	4-POSITION JOYSTICK SWITCH-SWITCH MECH -	SWITCH	DST001857	C & K COMPONENTS	0.38	9	32000	\$ 12,160
DST001897DFS	30-pin vertical FPC connector-CONNECTOR	CONNECTOR	DST001897	MOLEX	0.35	10	28700	\$ 10,045
DST001899DFS	THERMAL FORMED PLASTIC, TOP-PACKAGING BL	PACKAGING	DST001899	STEPHEN GOULD	0.40	4	23000	\$ 9,200
DST001706DFS	Low-voltage variable capacitance diode,	DIODE-RECT	DST001706	PHILIPS SEMICONDUCTOR	0.15	9	54000	\$ 8,280
DST001864DFS	CAP, 1210, 20%, X7R, 22uF, 10V-CAPACITOR	CAPACITOR	DST001864	KEMET ELECTRONICS	0.23	11	36000	\$ 8,280
DST002000DFS	THERMAL FORMED PLASTIC, BOTTOM-PACKAGIN	PACKAGING	DST002000	STEPHEN GOULD	0.40	4	20010	\$ 8,004
DST001741DFS	4MHZ CRYSTAL RESONATOR, SMT, 16PF, MIN -	FREQ CONTR	DST001741	AVX	0.26	18	30000	\$ 7,920
DST001771DFS	CAP,0603,10%,X5R,0.1uF,10V-CAPACITOR CER	CAPACITOR	DST001771	AVX	0.006	10	1105400	\$ 6,632
DST002001DFS	INSERT, PACKAGING-PACKAGING CARD	PACKAGING	DST002001	STEPHEN GOULD	0.30	4	20200	\$ 5,959
DST002006DFS	4.25MM PROBE-PIN SMT BATTERY CONNECTOR V	CONNECTOR	DST002006	SUYIN CONNECTOR	0.55	7	10800	\$ 5,940
DST001867DFS	2W stereo amp with volume control-LOGIC	LOGIC	DST001867	TEXAS INSTRUMENTS	1.25	17	4000	\$ 5,000
DST001705DFS	Dual 250mW audio PA with shutdown, SOP8-	LINEAR	DST001705	NATIONAL SEMICONDUCTOF	0.27	13	17500	\$ 4,725
DST001753DFS	COVER,MIDDLE (CHASSIS)-PLASTIC PART CUST	PLASTIC PART	DST001753	CUSTOM PLASTICS	2.17	10	2124	\$ 4,605
DST001827DFS	Trench power MOSFET, 3.3A, 12V, SOT363-T	TRANSISTOR	DST001827	ON SEMICONDUCTOR	0.07	7	61149	\$ 4,464
DST001770DFS	CAP, 10 uF tantalum, 10V, A case-CAPACIT	CAPACITOR	DST001770	AVX	0.033	10	120000	\$ 3,960
DST001768DFS	220uF tantalum, 6.3V, case C, low ESR-CA	CAPACITOR	DST001768	AVX	0.153	10	25200	\$ 3,856
DST002033DFS	Picture of Ready-PACKAGING CARTON	PACKAGING	DST002033	STEPHEN GOULD	0.07	4	53000	\$ 3,445
DST001708DFS	COIL IND, 33nH, 2%, 0603-INDUCTOR FIXED	INDUCTOR	DST001708	COILCRAFT	0.053	9	60000	\$ 3,180
DST001806DFS	AC/DC Power Adapter Brick-POWER SUPPLY G	POWER SUPP	DST001806	HON-KWANG ELECTRIC	1.95	7	1591	\$ 3,102
DST001862DFS	INDUCTOR, SMT, 10uH, 1.84A, 0.049 OHM-IN	INDUCTOR	DST001862	SUMIDA	0.26	10	11250	\$ 2,925
DST001891DFS	M1.6x4 self-tapping screw, 3.0mm pan hea	SCREW	DST001891	IRWIN INDUSTRIAL	0.03	13	106000	\$ 2,862
DST001823DFS	5-pin right-angle header, PTH-CONNECTOR	CONNECTOR	DST001823	MOLEX	0.13	3	21000	\$ 2,730
DST001787DFS	RES, 0402, 5%, 10 OHMS-RESISTOR FILM	RESISTOR	DST001787	KOA SPEER ELECTRONICS	0.01	7	229715	\$ 2,297
DST001833DFS	3A 40V Schottky rectifier-DIODE-RECT SCH	DIODE-RECT	DST001833	ON SEMICONDUCTOR	0.08	19.2	28700	\$ 2,296
DST001890DFS	1-32 * 4MM 6-LOBE (6) PAN HEAD 48-2 WB T	SCREW	DST001890	QUALITY SCREW & NUT	0.03	21	82165	\$ 2,218
DST002007DFS	Right-angle header-CONNECTOR HEADER	CONNECTOR	DST002007	MOLEX	0.04	6	53000	\$ 2,157
DST001892DFS	200mA adjustable LDO, SOT23-6-LINEAR VOL	LINEAR	DST001892	TEXAS INSTRUMENTS	0.25	5	8060	\$ 2,015
DST002015DFS	5-pos 0.100 ribbon cable-CABLE ALL	CABLE	DST002015	MOLEX	0.04	6	45000	\$ 1,890
DST001851DFS	CAP,CER, 0.47uF, 10V, 10%, 0805, X7R-CA	CAPACITOR	DST001851	KEMET ELECTRONICS	0.0095	11	198850	\$ 1,889
DST001829DFS	0603 ESD CAPACITOR-CAPACITOR CERAMIC	CAPACITOR	DST001829	BUSSMANN	0.03	12	65000	\$ 1,885
DST001854DFS	Triple common-mode choke coil, 100mA, 0.	INDUCTOR	DST001854	MURATA ELECTRONICS	0.24	9	7600	\$ 1,824
DST002029DFS	EMI shield clips-CLIP METAL	CLIP	DST002029	AUTOSPLICE	0.07	2	24100	\$ 1,687
DST002031DFS	BAR CODE CARD-PACKAGING CARD	PACKAGING	DST002031	DUMMY VENDOR	0.07	17	22693	\$ 1,589
DST002009DFS	Single 2-input positive AND gate-LOGIC A	LOGIC	DST002009	TEXAS INSTRUMENTS	0.035	8	40000	\$ 1,400
DST001732DFS	3.5mm miniature audio jack-CONNECTOR REC	CONNECTOR	DST001732	DIGI-KEY	0.19	7	7450	\$ 1,393
DST001783DFS	CAP, 0402, 10%, X7R, 22nF, 10V-CAPACITOR	CAPACITOR	DST001783	AVX	0.0035	14	376000	\$ 1,316
DST001896DFS	30V Schottky Diode, SOT23-DIODE-RECT SCH	DIODE-RECT	DST001896	ON SEMICONDUCTOR	0.034	9	38398	\$ 1,306
DST002008DFS	CAPC, X5R, 16V, 10uF, 10%-CAPACITOR CERA	CAPACITOR	DST002008	AVX	0.043	11	19020	\$ 818
30000PK1840DFS	Corrugated overpack sleeve-PACKAGING SLE	PACKAGING	30000PK1840	BIRD PACKAGING	6.83	2	100	\$ 683
DST001740DFS	Single inverter, 3.3V CMOS, SC-70-LOGIC	LOGIC	DST001740	TEXAS INSTRUMENTS	0.03	9	18000	\$ 540
DST001858DFS	General purpose NPN transistor-TRANSISTO	TRANSISTOR	DST001858	ON SEMICONDUCTOR	0.0094	9	55650	\$ 523
DST001788DFS	RES, 0402, 5%, 0-OHM JUMPER-RESISTOR JUM	RESISTOR	DST001788	KOA SPEER ELECTRONICS	0.00065	7	789500	\$ 513
DST001822DFS	RES, 0402, 5%, 20K OHMS-RESISTOR FILM	RESISTOR	DST001822	KOA SPEER ELECTRONICS	0.01	7	37800	\$ 378
DST002017DFS	RF ID Security Tag-LABEL GENERAL	LABEL	DST002017	WS PACKAGING GROUP	0.045	2	7500	\$ 338
DST001785DFS	CAP, 0402, 10%, NPO, 27pF, 10V-CAPACITOR	CAPACITOR	DST001785	KEMET ELECTRONICS	0.002	11	142000	\$ 284
DST001835DFS	FERRITE BEAD, 0805, 60ohm, 3A-INDUCTOR F	INDUCTOR	DST001835	MURATA ELECTRONICS	0.0112	7	23950	\$ 268
DST001782DFS	CAP, 0402, 10%, X7R, 10nF, 10V-CAPACITOR	CAPACITOR	DST001782	AVX	0.0016	10	164700	\$ 264
DST001790DFS	RES, 0402, 5%, 33K OHMS-RESISTOR FILM	RESISTOR	DST001790	KOA SPEER ELECTRONICS	0.00065	7	322100	\$ 209
DST001777DFS	CAP, 0402, 10%, X7R, 33nF, 10V-CAPACITOR	CAPACITOR	DST001777	AVX	0.0035	10	55000	\$ 193
DST001791DFS	RES, 0402, 5%, 100K OHMS-RESISTOR FILM	RESISTOR	DST001791	KOA SPEER ELECTRONICS	0.00065	7	289600	\$ 188
DST001810DFS	CAP, 0603, 10%, X7R or X5R, 0.22uF, 10V-	CAPACITOR	DST001810	AVX	0.0055	10	32000	\$ 176
DST001720DFS	CAP, 0603, 10%, X7R, 47nF-CAPACITOR CERA	CAPACITOR	DST001720	KEMET ELECTRONICS	0.0065	11	15324	\$ 100
DST001869DFS	CAP 10uF, 20.0%, 25.0V, X7R OR X5R, 1210	CAPACITOR	DST001869	TAIYO YUDEN	0.085	6	1000	\$ 85

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4500347986	TO	00010	23439	07/27/2004	1.000	0.000	07/30/2004	Initial Tooling Dies Issued by POD Group	\$11,950.00
4500347986	TO	00020	23439	07/27/2004	1.000	0.000	07/30/2004	Initial Tooling Dies Issued by POD Group	\$9,700.00
4500347986	TO	00030	23439	07/27/2004	1.000	0.000	07/30/2004	Initial Tooling Dies Issued by POD Group	\$7,700.00
4500347986	TO	00040	23439	07/27/2004	1.000	0.000	07/30/2004	Initial Tooling Dies Issued by POD Group	\$13,950.00
4500347986	TO	00050	23439	07/27/2004	1.000	0.000	07/30/2004	Initial Tooling Dies Issued by POD Group	\$11,900.00
4500347986	TO	00060	23439	07/27/2004	1.000	0.000	07/30/2004	Initial Tooling Dies Issued by POD Group	\$7,450.00
4500347986	TO	00070	23439	07/27/2004	1.000	0.000	07/30/2004	Initial Tooling Dies Issued by POD Group	\$6,450.00
4500347986	TO	00090	23439	07/27/2004	1.000	0.000	07/30/2004	Initial Tooling Dies Issued by POD Group	\$4,950.00
4500347986	TO	00100	23439	07/27/2004	1.000	0.000	07/30/2004	Initial Tooling Dies Issued by POD Group	\$9,800.00
4500347986	TO	00110	23439	07/27/2004	1.000	0.000	07/30/2004	Initial Tooling Dies Issued by POD Group	\$5,950.00
4500353876	TEST ENG/PARTS	00010	23439	08/06/2004	40.000	0.000	08/25/2004	8/6 PO placed for Delphi POD, preliminary pricing received from Adrian Dizon dng	\$975.00
4500353876	TEST ENG/PARTS	00020	23439	08/06/2004	40.000	0.000	08/25/2004	ditto	\$975.00
4500353876	TEST ENG/PARTS	00030	23439	08/06/2004	40.000	0.000	08/25/2004	ditto	\$975.00
4500353876	TEST ENG/PARTS	00040	23439	08/06/2004	40.000	0.000	08/25/2004	ditto	\$975.00
4500353876	TEST ENG/PARTS	00050	23439	08/06/2004	40.000	0.000	08/25/2004	ditto	\$975.00
4500353876	TEST ENG/PARTS	00060	23439	08/06/2004	80.000	0.000	08/25/2004	ditto	\$1,950.00
4500353876	TEST ENG/PARTS	00070	23439	08/06/2004	40.000	0.000	08/25/2004	ditto	\$975.00
4500353876	TEST ENG/PARTS	00080	23439	08/06/2004	40.000	0.000	08/25/2004	ditto	\$975.00
4500353876	TEST ENG/PARTS	00090	23439	08/06/2004	40.000	0.000	08/25/2004	ditto	\$975.00
4500353876	TEST ENG/PARTS	00100	23439	08/06/2004	40.000	0.000	08/25/2004	ditto	\$975.00
4500353876	TEST ENG/PARTS	00110	23439	08/06/2004	40.000	0.000	08/25/2004	ditto	\$975.00
4500369946	TO	00010	23439	09/08/2004	1.000	0.000	07/30/2004	Initial Tooling Dies Issued by POD Group	\$21,880.00
4500369946	TO	00020	23439	09/08/2004	1.000	0.000	07/30/2004	Initial Tooling Dies Issued by POD Group	\$22,720.00
4500369946	TO	00030	23439	09/08/2004	1.000	0.000	07/30/2004	Initial Tooling Dies Issued by POD Group	\$19,400.00
4500369946	TO	00040	23439	09/08/2004	1.000	0.000	07/30/2004	Initial Tooling Dies Issued by POD Group	\$16,920.00
4500369946	TO	00050	23439	09/08/2004	1.000	0.000	07/30/2004	Initial Tooling Dies Issued by POD Group	\$17,280.00
4500369946	TO	00060	23439	09/08/2004	1.000	0.000	07/30/2004	Initial Tooling Dies Issued by POD Group	\$10,680.00
4500369946	TO	00070	23439	09/08/2004	1.000	0.000	07/30/2004	Initial Tooling Dies Issued by POD Group	\$6,560.00
4500369946	TO	00090	23439	09/08/2004	1.000	0.000	07/30/2004	Initial Tooling Dies Issued by POD Group	\$5,120.00
4500369946	TO	00100	23439	09/08/2004	1.000	0.000	07/30/2004	Initial Tooling Dies Issued by POD Group	\$13,100.00
4500369946	TO	00110	23439	09/08/2004	1.000	0.000	07/30/2004	Initial Tooling Dies Issued by POD Group	\$5,000.00
4500369947	TO	00010	23439	09/08/2004	1.000	0.000	07/30/2004	Initial Tooling Dies Issued by POD Group	\$5,470.00
4500369947	TO	00020	23439	09/08/2004	1.000	0.000	07/30/2004	Initial Tooling Dies Issued by POD Group	\$5,680.00
4500369947	TO	00030	23439	09/08/2004	1.000	0.000	07/30/2004	Initial Tooling Dies Issued by POD Group	\$4,850.00
4500369947	TO	00040	23439	09/08/2004	1.000	0.000	07/30/2004	Initial Tooling Dies Issued by POD Group	\$4,230.00
4500369947	TO	00050	23439	09/08/2004	1.000	0.000	07/30/2004	Initial Tooling Dies Issued by POD Group	\$4,320.00
4500369947	TO	00060	23439	09/08/2004	1.000	0.000	07/30/2004	Initial Tooling Dies Issued by POD Group	\$2,670.00
4500369947	TO	00070	23439	09/08/2004	1.000	0.000	07/30/2004	Initial Tooling Dies Issued by POD Group	\$1,640.00
4500369947	TO	00090	23439	09/08/2004	1.000	0.000	07/30/2004	Initial Tooling Dies Issued by POD Group	\$1,280.00
4500369947	TO	00100	23439	09/08/2004	1.000	0.000	07/30/2004	Initial Tooling Dies Issued by POD Group	\$3,275.00
4500369947	TO	00110	23439	09/08/2004	1.000	0.000	07/30/2004	Initial Tooling Dies Issued by POD Group	\$1,250.00
4500371124	TO	00010	23439	09/10/2004	1.000	0.000	09/10/2004	9/10 PO PLACED FOR DELPHI MATCHBOX POD TOOLING OF PLASTICS, THIS PO IS FOR THE DIFFERENCE DUE TO CHANGES DNG	\$83,525.00
4500372908	TEST ENG/PARTS	00010	23439	09/14/2004	12.000	0.000	09/21/2004	PO created as per the email from Susan Li dated 9/13. PO created to order 8 SLA models along with 2 SLS models. Leadtime is approx. 5-7 days upon the receipt of the PO. Lee Cattell at Customs Plastics to advise best ship date for the parts below as the total cost for the 2 parts is \$3,500/gs	\$4,200.00
4500372908	TEST ENG/PARTS	00020	23439	09/14/2004	4.000	0.000	09/21/2004	ditto	\$1,400.00
4500374732	P0020	00010	23439	09/17/2004	1.000	0.000	09/17/2004	This is PO for premium for expediting delivery of resin at \$3.00/lb (premium price of \$5.78 less standard price of \$2.78) for 4400 lbs required for initial units of Delphi Matchbox Ready unit	\$13,200.00
4500375412	N0010	00010	23439	09/20/2004	1.000	0.000	09/20/2004	Die cut for LCD lens	\$500.00
4500379730	TO	00010	23439	09/28/2004	1.000	0.000	09/28/2004	This is a tooling PO for the additional charges \$13,600 to be paid 50% + 40% + 10% Program: Delphi Matchbox	\$6,800.00
4500379730	TO	00020	23439	09/28/2004	1.000	0.000	09/28/2004	ditto	\$5,440.00
4500379730	TO	00030	23439	09/28/2004	1.000	0.000	09/28/2004	ditto	\$1,360.00
4500380475	P0020	00010	23439	09/29/2004	1.000	0.000	10/01/2004	This is PO for premium for expediting delivery of resin at \$3.00/lb (premium price of \$5.78 less standard price of \$2.78) for 4400 lbs required for initial units of Delphi Matchbox Ready unit - C6600BK1662 Resin AND Colour Matching	\$13,200.00
4500380475	N0010	00020	23439	09/29/2004	1.000	0.000	10/01/2004	ditto	\$3,000.00
4500383140	DST001757DFS	00010	23439	10/06/2004	25,000.000	25,000.000	12/31/2004	Production Order	Production Order
4500383140	DST001758DFS	00020	23439	10/06/2004	24,615.000	24,615.000	12/31/2004	Production Order	Production Order
4500383140	DST001855DFS	00030	23439	10/06/2004	25,000.000	25,000.000	10/15/2004	Production Order	Production Order
4500383140	DST001750DFS	00040	23439	10/06/2004	25,000.000	25,000.000	11/15/2004	Production Order	Production Order
4500383140	DST001751DFS	00050	23439	10/06/2004	24,357.000	24,357.000	12/31/2004	Production Order	Production Order
4500383140	DST001756DFS	00060	23439	10/06/2004	50,000.000	50,000.000	12/06/2004	Production Order	Production Order
4500383140	DST001752DFS	00070	23439	10/06/2004	24,973.000	24,973.000	12/31/2004	Production Order	Production Order
4500383144	DST001754DFS	00010	23439	10/06/2004	25,000.000	25,000.000	12/06/2004	Production Order	Production Order
4500383144	DST001753DFS	00020	23439	10/06/2004	25,000.000	25,000.000	11/15/2004	Production Order	Production Order
4500383144	DST001856DFS	00030	23439	10/06/2004	25,000.000	25,000.000	11/15/2004	Production Order	Production Order
4500383144	DST001894DFS	00040	23439	10/06/2004	16,760.000	16,760.000	11/19/2004	Production Order	Production Order
4500389207	DST001754DFS	00010	23439	10/18/2004	29,467.000	29,467.000	12/31/2004	Production Order	Production Order
4500389207	DST001753DFS	00020	23439	10/18/2004	33,961.000	33,961.000	12/31/2004	Production Order	Production Order
4500389207	DST001856DFS	00030	23439	10/18/2004	38,000.000	38,000.000	02/04/2005	Production Order	Production Order
4500389208	DST001757DFS	00010	23439	10/18/2004	39,280.000	39,280.000	12/31/2004	Production Order	Production Order
4500389208	DST001758DFS	00020	23439	10/18/2004	31,800.000	31,800.000	12/31/2004	Production Order	Production Order
4500389208	DST001855DFS	00030	23439	10/18/2004	38,000.000	38,000.000	03/04/2005	Production Order	Production Order
4500389208	DST001750DFS	00040	23439	10/18/2004	39,363.000	39,363.000	03/07/2005	Production Order	Production Order
4500389208	DST001751DFS	00050	23439	10/18/2004	38,000.000	38,000.000	02/28/2005	Production Order	Production Order
4500389208	DST001756DFS	00060	23439	10/18/2004	52,019.000	52,019.000	12/31/2004	Production Order	Production Order
4500389208	DST001752DFS	00070	23439	10/18/2004	28,392.000	28,392.000	01/06/2005	Production Order	Production Order

4500398453	N0010	00010	23439	11/08/2004	1.000	0.000	11/08/2004	NRE Charge for Pad printing Chassis and PCB Cover: Chassis: Pre-hardened steel pad printing plate: \$ 420.00 US funds Holding Fixture: \$ 450.00 US funds Black Ink: \$ 125.00 US funds Silicone Pad: \$ 50.00 US funds PCB Cover: Pre-hardened steel pad printing plate: \$ 420.00 US funds Holding Fixture: \$ 400.00 US funds Col Gray 8c Ink: \$ 150.00 US funds Silicone Pad: \$ 50.00 US funds	\$2,065.00
4500404705	TO	00010	23439	11/19/2004	1.000	0.000	11/19/2004	Summary of Tool Changes for Metallic Resin: i) Lock Roady - add flow restrictor - \$ 1,100.00 US funds ii) Selector Switch - gate changes - \$ 1,300.00 US funds iii) Roady Tray - move gate location - \$ 4,500.00 US funds These charges are necessary to ready the tools for metallic resin.	\$1,100.00
4500404705	TO	00020	23439	11/19/2004	1.000	0.000	11/19/2004	ditto	\$1,300.00
4500404705	TO	00030	23439	11/19/2004	1.000	0.000	11/19/2004	ditto	\$4,500.00
4500404717	TO	00010	23439	11/19/2004	1.000	0.000	11/19/2004	4 Way Actuator Switch DST001758: \$ 1,200.00 US funds Selector Switch DST001757: \$ 1,200.00 US funds Lock Roady Tray DST001756: \$ 3,000.00 US funds (slight increase - tooling at 2 locations) Roady Tray DST001752: \$ 4,400.00 US funds (slight increase - tooling at 2 locations and multiple masking requirement changes) Chassis DST001753: \$ 4,400.00 US funds (slight increase - tooling at 2 locations and multiple masking requirement changes)	\$1,200.00
4500404717	TO	00020	23439	11/19/2004	1.000	0.000	11/19/2004	ditto	\$1,200.00
4500404717	TO	00030	23439	11/19/2004	1.000	0.000	11/19/2004	ditto	\$1,500.00
4500404717	TO	00040	23439	11/19/2004	1.000	0.000	11/19/2004	ditto	\$4,400.00
4500404717	TO	00050	23439	11/19/2004	1.000	0.000	11/19/2004	ditto	\$2,600.00
4500409577	TO	00010	23439	11/26/2004	1.000	0.000	11/26/2004	Tooling charge to modify the chassis for flow line problems	\$900.00
4500415584	TO	00010	23439	12/08/2004	1.000	0.000	12/08/2004	Tooling charge for reworking lock latch	\$3,700.00
4500417812	DST001750DFS	00010	23439	12/13/2004	25,550.000	25,550.000	01/31/2005	Production Order	Production Order
4500417812	DST001751DFS	00020	23439	12/13/2004	25,000.000	25,000.000	01/31/2005	Production Order	Production Order
4500417812	DST001754DFS	00030	23439	12/13/2004	33,624.000	33,624.000	01/31/2005	Production Order	Production Order
4500417812	DST001855DFS	00040	23439	12/13/2004	26,500.000	26,500.000	01/31/2005	Production Order	Production Order
4500417812	DST001856DFS	00050	23439	12/13/2004	26,850.000	26,850.000	02/04/2005	Production Order	Production Order
4500417812	DST001750DFS	00060	23439	02/24/2005	3,240.000	3,240.000	02/25/2005	Production Order	Production Order
4500420602	TO	00010	23439	12/16/2004	1.000	0.000	12/16/2004	CPI quote. Approved by CLS. Comments Chassis 16,600 12,100 Please remove \$4500 charge as CPI is responsible for sink marks (did not mention during DFM). Roady Tray 6,200 ? Please remove cost of 4 ejector pins cost as this was an action by CPI to improve ejection. PCB Cover 13,200 9,300 Please remove \$3900 charge as CPI is responsible for sink marks (did not mention during DFM). Cover Chassis 25,600 16,100 Please remove \$9500 charge as CPI is responsible for sink marks (did not mention during DFM). Cover Roady Tray 7,800 7,800 Cap, PCB Cover 3,500 3,500 Actuator, Selector Switch 350 350 TOTAL \$73,250 \$49,150	\$49,150.00
4500420689	R0090	00010	23439	12/16/2004	1.000	0.000	12/16/2004	Old Chassis Stock as advised 11/5/04 - \$ 4,329.80 US funds.	\$4,329.80
4500420896	CAA	00010	23439	12/16/2004	1.000	0.000	12/16/2004	Cancellation Charge for Silver grey locks and switches and paint.	
4500420900	R0110	00010	23439	12/16/2004	1.000	0.000	12/16/2004	Chassis Engraving Reduction	\$1,200.00
4500423617	DST002047DFS	00010	23439	12/21/2004	42,620.000	40,417.000	02/28/2005	Production Order	Production Order
4500423617	DST002048DFS	00020	23439	12/21/2004	42,220.000	42,220.000	02/28/2005	Production Order	Production Order
4500423617	DST002049DFS	00030	23439	12/21/2004	80,000.000	80,000.000	02/28/2005	Production Order	Production Order
4500423617	DST002050DFS	00040	23439	12/21/2004	41,800.000	40,410.000	02/28/2005	Production Order	Production Order
4500423617	DST002051DFS	00050	23439	12/21/2004	42,400.000	42,400.000	02/28/2005	Production Order	Production Order
4500444876	N0010	00010	23439	02/07/2005	1.000	0.000	02/07/2005	Chassis part number engraving for Metallic Part # DST002047 for \$ 550.00 US funds. Work completed back on December 13/04	\$550.00
4500448537	N0010	00010	23439	02/14/2005	1.000	0.000	02/14/2005	Roady Tray DST001752 - P.O. required for \$ 5,000.00 US - removed \$ 1,200.00 US for 4 ejector pins. ++++ PCB Cover DST001754 - P.O. required for \$ 3,900.00 US - see attached Celestica updated model file - split cost of \$1950.00 ++++ Cover Chassis DST001750 - P.O. required for \$ 9,500.00 ++++ Above TOTAL = \$16,450.00	\$16,450.00

\$503,594.80 CAD ①

③

Materials Consumed

Req	PO	Invoice (opt)	Description	Cost	
				Cdn\$	US\$
5E+09	5.5E+09		Network Circuits 2000 - PCBs, Tuner Board	\$1,300.00	
5E+09	5.5E+09		Digi-Key - Parts for prototypes		\$1,283.93
5E+09	5.5E+09		Mouser Electronics - Parts for prototypes		\$114.00
5E+09	5.5E+09		Richardson Electronics - Parts for prototypes (connectors)	\$325.90	
	4.5E+09		All American Semi Cond - Prototype parts		\$855.00
	4.5E+09		All American Semi Cond - Prototype parts		\$96.00
	4.5E+09		Amphenol RF Div - Prototype parts		\$525.00
	4.5E+09		Arrow Canada - Prototype parts		\$170.00
	4.5E+09		Avnet - Prototype parts		\$12,767.19
	4.5E+09		AVX Corp - Prototype Parts		\$75.40
	4.5E+09		Custom Plastics - SLA&SLS proto parts		\$5,600.00
	4.5E+09		Custom Plastics - Prototype parts		\$11,700.00
	4.5E+09		Custom Plastics - Prototype parts		\$4,329.80
	4.5E+09		Digi-Key - Prototype parts		\$175.40
	4.5E+09		Digi-Key - Prototype parts		\$663.72
	4.5E+09		Irwin Industrial - Prototype Parts		\$500.00
	4.5E+09		Irwin Industrial - Prototype Parts		\$515.63
	4.5E+09		Kemet - Prototype parts		\$112.50
	4.5E+09		Kemet - Prototype parts		\$551.00
	4.5E+09		KOA Speer - Prototype parts		\$2.70
	4.5E+09		Maxim Integrated Products		\$201.75
	4.5E+09		Network Circuits - Prototype parts		\$750.00
	4.5E+09		SND Electronics - Prototype parts		\$800.00
	4.5E+09		SND Electronics - Prototype parts		\$134.75
	4.5E+09		SND Electronics - Prototype parts		\$457.10
	4.5E+09		SND Electronics - Prototype parts		\$85.00
	4.5E+09		Tecate Industries - Prototype parts		\$390.00
	4.5E+09		TTI Incorporated - Prototype parts		\$50.00
	4.5E+09		Tyco Electronics Canada - Prototype parts		\$153.65
	4.5E+09		Viasystems - Prototype parts		\$5,251.20
	4.5E+09		Custom Plastics - Proto plastic resin		\$13,200.00
	4.5E+09		Custom Plastics - Proto plastic resin		\$16,200.00
Total				\$1,625.90	\$77,710.72

②

4

Contractor/Consultant Work Done in Canada

Req	PO	Invoice (opt)	Description	Cost	
				Cdn\$	US\$
5000101115	5500043634		Pamela Paterson - Technical Writing Services	\$0.00	
5000099003	5500042736		Ultratek - Regulatory Testing, EMC Immunity Testing	\$8,150.00	
5000099002	5500042878		Ultratek - Regulatory Testing & Filing, FCC Part 15, Sub B Class B	\$13,412.00	
5000099369	5500042912		Global Advantage International - Safety Testing, UL/CSA	\$11,300.00	
5000099747	5500043281		Thermodyne - Environmental Exposure Testing	\$11,000.00	
5000106396	5500045059		Thermodyne - Environmental Exposure Testing	\$2,750.00	
5000099686	5500043190		Bodycote - Environmental Exposure Testing	\$690.00	
	Cross-charge		Celestica PoD - DV Proto build MVA & eng'g services		\$14,811.56
	5500040383		HCL Technologies - Mechanical design NRE		\$24,265.00
Total				\$47,302.00	\$39,076.56

3

5

Leased Equipment

Req	PO	Invoice (opt)	Description	Cost	
				Cdn\$	US\$
5000098865	5500042692		TRS-REN TELCO - SMIQ Rental (3mths, XM signal gen.)	\$4,450.00	
Total				\$4,450.00	\$0.00

4

Exhibit 2

Partner Data input is located below the site inputs
Enter in the blue cells ONLY. Start in column B

	1	2	3	4	5	6
<u>Denver</u>	Jan - 2005	Jan - 2005	Feb - 2005	Mar - 2005	Apr - 2005	May - 2005
Total Site Hrs	-	-	-	-	-	-
<u>Salem</u>	Jan - 2005	Jan - 2005	Feb - 2005	Mar - 2005	Apr - 2005	May - 2005
Total Site Hrs	-	-	-	-	-	-
<u>San Jose</u>	Jan - 2005	Jan - 2005	Feb - 2005	Mar - 2005	Apr - 2005	May - 2005
Total Site Hrs	-	-	-	-	-	-
<u>Toronto</u>	Jan - 2005	Jan - 2005	Feb - 2005	Mar - 2005	Apr - 2005	May - 2005
Electrical	-	276.0	64.0	6.0	-	346.0
Mechanical	-	-	2.0	-	-	2.0
PCD	-	7.0	1.0	-	-	8.0
Program Mgt	-	95.0	16.0	-	-	111.0
Quality	-	-	-	-	-	-
Software	-	-	-	-	-	-
Tech	-	36.0	5.0	-	-	41.0
Validation	-	-	-	-	-	-
Total Site Hrs	-	414.0	88.0	6.0	-	508.0
<u>Vimercate</u>	Jan - 2005	Jan - 2005	Feb - 2005	Mar - 2005	Apr - 2005	May - 2005
Total Site Hrs	-	-	-	-	-	-
<u>Kidsgrove</u>	Jan - 2005	Jan - 2005	Feb - 2005	Mar - 2005	Apr - 2005	May - 2005
Total Site Hrs	-	-	-	-	-	-
<u>China</u>	Jan - 2005	Jan - 2005	Feb - 2005	Mar - 2005	Apr - 2005	May - 2005
Total Site Hrs	-	-	-	-	-	-
Total CLS Hours	-	414.0	88.0	6.0	-	508.0
Partner Costs	Jan - 2005	Jan - 2005	Feb - 2005	Mar - 2005	Apr - 2005	May - 2005
Partner Fees \$	-	-	-	-	-	-
Partner Labour \$	-	-	-	-	-	-
Partner Hours	-	-	-	-	-	-
Total Burden Cost	38,328.46	8,114.12	543.63			46,986.20

Rates
90.60
86.20
89.43
103.48
-
-
79.59
82.96

Enter in the blue cells ONLY Start in column B

	1	2	3	4	5	6	7	8	9	
May - 2004	Jun - 2004	Jul - 2004	Aug - 2004	Sep - 2004	Oct - 2004	Nov - 2004	Dec - 2004	Jan - 2005		Rates
Denver										
Total Site Hrs	60.0	92.0	23.0	-	-	-	-	-	-	175.0
Salem										
Total Site Hrs	-	-	13.0	26.0	-	-	-	-	-	39.0
San Jose										
Total Site Hrs	-	-	-	-	-	-	-	-	-	-
Toronto										
Electrical	166.0	496.0	674.0	437.0	460.0	667.0	531.0	347.0	-	3,778.0
Mechanical		27.0	28.0	42.0	118.0	163.0	94.0	44.0	-	516.0
PCD	2.0	115.0	130.0	99.0	124.0	69.0	99.0	5.0	-	643.0
Program Mgt		20.0	147.0	147.0	97.0	192.0	73.0	153.0	-	829.0
Quality									-	-
Software									-	-
Tech		16.0	5.0	22.0	28.0	60.0	31.0	3.0	-	165.0
Validation									-	66.63
Total Site Hrs	168.0	674.0	984.0	747.0	827.0	1,151.0	828.0	552.0	-	69.74
Vimercate										
Electrical									-	77.81
Mechanical									-	82.09
PCD			62.0	10.0					-	72.0
Program Mgt									-	69.98
Quality									-	93.16
Software									-	-
Tech									-	74.28
Validation									-	-
Total Site Hrs	-	-	62.0	10.0	-	-	-	-	-	72.0
Kidsgrove										
Total Site Hrs	-	-	-	-	-	-	-	-	-	-
China										
Total Site Hrs	-	-	-	-	-	-	-	-	-	-
Total CLS Hours	228.0	766.0	1,082.0	783.0	-	-	-	-	-	6,217.0
Total Burden Cost	20,257.22	62,536.81	84,560.70	61,606.68	62,888.12	87,632.24	62,674.25	43,073.33	-	485,429.36

Celestica Confidential

Delphi Matchbox - PL (M5 4a) - May to Dec 2004

Print Date: 07/06/2006 6:06 PM



Leslie
Smeyers/Inc/Celestica
07/04/2006 01:46 PM

To John DaCosta/Inc/Celestica@Celestica
cc Glenn Goertzen/Inc/Celestica@Celestica, Steven
DeCamillis/Inc/Celestica@Celestica
bcc

Subject Re: Delphi - Payment received

Here is the full detail of the Delphi invoices currently sitting in 6100.

Invoice #	PO #	Inv Date	Due Date	Original AR	AR Amount	Payment Made	Payment \$	Copy of PO	Copy of Inv	
90769317	S3S32298	09/23/2005	10/23/2005	\$ 6,274.02	\$ 6,274.02	N	\$ -	Y	Y	Si
90769318	S3S0339	09/23/2005	10/23/2005	\$ 31,896.00	\$31,896.00	N	\$ -	N	Y	Dale War
90557578	550060383	04/08/2005	04/08/2005	\$171,793.50	\$20,211.00	Y	\$151,582.50	N	Y	Frank Gr

¹Note - Invoice 90557578 was for 2550 pcs (17 skids), shipment number 50117914. Delphi only released payment for 2250 pcs o short-paid (2 skids) - packing slip and carrier manifest corresponding to this shipment was provided clearly showing 17 skids was received by the Delphi's Hub has been provided.

John DaCosta



John DaCosta
07/03/2006 09:24 AM

To: Leslie Smeyers/Inc/Celestica@Celestica
cc: Glenn Goertzen/Inc/Celestica@Celestica, Steven
DeCamillis/Inc/Celestica@Celestica
Subject: Re: Delphi - Payment received

Can you confirm the details of these invoices (dates, PO's, etc). Also, please indicate if any part of the invoice has been offset with a payment or credit which would make the outstanding amount different then the face amount of the invoice.

Thanks.
Leslie Smeyers/Inc/Celestica



Leslie
Smeyers/Inc/Celestica
05/04/2006 05:40 PM

To Glenn Goertzen/Inc/Celestica@Celestica, Steven
DeCamillis/Inc/Celestica@Celestica
cc John DaCosta/Inc/Celestica@Celestica
Subject Delphi - Payment received

Payment received for invoice 90802793 - \$10,100.28. Total AR owed by Delphi is \$58,381.02



Celestica Corporation -CNAR
9 Northeast Blvd.
SALEM, New Hampshire
03079, USA

INVOICE**(REPRINT)****Invoice No: 90769317**

Print Date : 06-Jul-06
Invoice Date : 23-Sep-05

Bill To:

Delphi Saginaw
Plant 3 Procurement Lab
3900 East Holland Road
SAGINAW MI 48601
USA

Ship To:

Delphi Saginaw
Plant 3 Procurement Lab
3900 East Holland Road
SAGINAW MI 48601
USA

Payer Account Number: 3000005637**Payment Terms: 30 Days from Invoice Date****Reference Info:**

Customer PO: S3S32298

CLS Line No.	Cust PO Item	Part Number Description	Qty Invoiced	Unit Price	UOM	Extended Price
10	1	Z-SERVICE NRE TOOLING Shipment No.:	1	1,714.95	EA	1,714.95
20	3	Z-SERVICE SX085893 POPULATED ASSY Shipment No.:	2	1,206.40	EA	2,412.80
30	5	Z-SERVICE NRE FOR SX085893 Shipment No.:	1	2,146.27	EA	2,146.27
Total Debit Amount						6,274.02
Currency						USD

WE HEREBY CERTIFY THAT THIS INVOICE IS TRUE AND CORRECT TO THE BEST OF OUR ABILITY AND THAT IT CONTAINS A TRUE STATEMENT OF THE COST OF THE GOODS

Send Payment To:

Celestica Inc
12578 Collections Center Drive
Chicago, Illinois 60693
U.S.A



Celestica Corporation -CNAR
9 Northeastern Blvd.
SALEM, New Hampshire
03079, USA

INVOICE

(REPRINT)

Invoice No: 90769318

Print Date : 06-Jul-06
Invoice Date : 23-Sep-05

Bill To:

Delphi Product and Service Solution
1441 West Long Lake
TROY MI 48098
USA

Ship To:

Delphi Product and Service Solution
c/o Cat Logistics
6032 Gateway Drive
PLAINFIELD IN 46168
USA

Payer Account Number: 3000005595

Payment Terms: 30 Days from Invoice Date

Reference Info:

Customer PO: S3S0339

CLS Line No.	Cust PO Item	Part Number Description	Qty Invoiced	Unit Price	UOM	Extended Price
10		Z-SERVICE PCD design service Shipment No.: PCD design service for under body controller board	1	31,896.00	EA	31,896.00
Total Debit Amount						31,896.00
Currency						USD

WE HEREBY CERTIFY THAT THIS INVOICE IS TRUE AND CORRECT TO THE BEST OF OUR ABILITY AND THAT IT CONTAINS A TRUE STATEMENT OF THE COST OF THE GOODS

Send Payment To:

Celestica Inc
12578 Collections Center Drive
Chicago, Illinois 60693
U.S.A



Celestica Corporation - CNAR
9 Northeastern Blvd.
SALEM, New Hampshire
03079, USA

BILLING INVOICE

(REPRINT)

Billing Invoice No: 90557578

Print Date : 06-Jul-06
Invoice Date : 08-Feb-05

Bill To:

DELPHI PRODUCT & SERVICES SOLUTIONS
1441 WEST LONG LAKE ROAD
TROY MI 48098
USA

Ship To:

DELPHI PRODUCT AND SERVICE SOLUTION
C/O CAT LOGISTICS
6032 GATEWAY DRIVE
PLAINFIELD IN 46168
USA

Payer Account Number: 3000004569**Payment Terms: 30 Days from Invoice Date****Reference Info:**

Customer PO: 550060383
Carrier Name: Verspeeten Cartage Inc
INCOTERMS: EXW (Port Hope)
Waybill No.: 228762
Delivery Note/Line No.: 80841263 / 000010

Broker

PER FEDERAL EXPRESS

Extended Part Description: FM Radio, XM Antenna

CLS Line No.	Cust PO Item	Part Number Description	Qty Invoiced	Unit Price	UOM	Extended Price
10		DST002042 Rady2 Personal Audio System Top-Level A Customer Specific PN Ref: SA10109-11P1 Country of Origin: Ontario,Canada Shipment No.: 228762	2,550	67.37	EA	171,793.50
Total Invoice Value						171,793.50
Currency						USD

TOTAL SHIPMENT DETAILS - SHIPMENT No. 228762

Handling Unit Details		Dimensions			Weight	
Unit Reference#		Length	Width	Height	Net Weight	Gross Weight
1003721875		48	40	46 "	431.000	431.000
1003721876		48	40	46 "	431.000	431.000
1003721877		48	40	46 "	431.000	431.000
1003721878		48	40	46 "	431.000	431.000
1003721879		48	40	46 "	431.000	431.000
1003721880		48	40	46 "	431.000	431.000
1003721881		48	40	46 "	431.000	431.000
1003721882		48	40	46 "	431.000	431.000
1003721883		48	40	46 "	431.000	431.000
1003721884		48	40	46 "	431.000	431.000
1003721885		48	40	46 "	431.000	431.000
1003721886		48	40	46 "	431.000	431.000
1003721887		48	40	46 "	431.000	431.000
1003721888		48	40	46 "	431.000	431.000



Celestica Corporation -CNAR
9 Northeastern Blvd.
SALEM, New Hampshire
03079, USA

BILLING INVOICE**Billing Invoice No: 90557578**

Print Date : 06-Jul-06
Invoice Date : 08-Feb-05

(REPRINT)

1003721889	48	40	46 "	431.000	431.000
1003721890	48	40	46 "	431.000	431.000
1003721891	48	40	46 "	431.000	431.000
Total # of Units	17		Total Weight	7,327.000	7,327.000

WE HEREBY CERTIFY THAT THIS INVOICE IS TRUE AND CORRECT TO THE BEST OF OUR ABILITY AND THAT IT CONTAINS A TRUE STATEMENT OF THE COST OF THE GOODS

Send Payment To:

Celestica Inc
12578 Collections Center Drive
Chicago, Illinois 60693
U.S.A